App. F 12-4

1926

File No. 110-26

Previous References (Mel)

Serial Nos. 2

Later References

To permanent

General and Revenue Secretariat.

Serial Nos.

Part B for Dec 26

SUBJECT

Resolution re the abolition of Education Cess on Devadaya & Dharmadaya Lands to be moved in the Leg. Council by Mr M Ramachandra Rao

Recorded

151.127

23 86

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Office of the Secretary, Legislative Council,

Bangalore, dated the 24th November 1926.

No. 2773-S/L&S

2229-26

Official Memorandum.

Nos 6, 19, 20 21, 25, 29, 32, 35, 37 & 38 The accompanying resolutions proposed to be moved at the ensuing meeting of the Legislative Council, provisionally admitted, are forwarded with compliments to the Secretary to Government, Legislative Dept. for needful action.

By Order,

Secretary
Legislative Council, in charge

Resolutions No 32 passed on 25 Nov. The others are taken here

Left Hand Sheet

Resolution No. [illegible]

Ref 110-26-2

[illegible] Council recommends to the Government of the Bigness the [illegible] that [illegible] and [illegible] cesses levied on Devadays and Dramadays lands be abolished throughout the state by executive orders or necessary legislation."

Cover -- If L. Commissioners [illegible]

[illegible]

Sub: Local Cess is levied on such lands of the Ryots & Ry. Cesses are & taxes levied for the benefit of the residents of a particular area & it does not seem to be any reason to exempt Inam lands from these taxes.

It may perhaps be designed from a drainy point of view that the cesses referred to are waived this leads to local cess also being waived as the Resolution says that the cesses shall be recovered on all the lands in respect of which Local Cess is levied. Either the local cess has to be waived or the Resolution amended (Orders). Hence may be considered. (illegible)

Serial No.

Chief Legal Asst
Deputy Chief Asst —

29.11
29.11.26

Before acting on the case I shall be obliged if the L.R.C. Legal Asst will state whether he agrees with the statements in the 4th para with regard to the cases do not fall to be the Asst Dept - the Asst Secretary is not concerned but I see no reason to withhold the formula of freedom from Execution in regard to cases even though the funds are only held over for charitable purposes

R
1/1/26

As a general rule the local enactments are not based on any principle whereon funds are required for carrying on the administration of a County or for the defence etc the taxes are levied

In the present case Public Elementary Education cases are levied on Boroughs or Parishes Local

Under Sec 82 Regulation (Sec 68), Railway Cases that is levied should be utilised solely in the Construction of Tramways & Railways or for procuring the payment of interest

WD 61888—GPB—37,500—(9-26
App. F III—2]

General and Revenue Secretariat

File No. 110 of 1926

Serial No.

It is hoped for facilitating the opening up of the Country

Education cess to be levied should be utilised solely for purpose of education Cess to be off

It cannot be denied that the cesses are utilised for purposes of benefitting the payer either directly or indirectly

In the case of an addl boiler Sewerage or Sewerage works are made, the cost as a private person may not derive the benefit contrary from the opening up the Railway or from the spread of education among the masses

In this view it may perhaps be contended that there is no justification for the levy of these cesses on Sewerage Land

Chief Secy
with Compts

Sd
3/12
27

If the above view is correct the resolution has to be accepted Now is however no exemption can be claimed if the cess does not directly or indirectly benefit the payer In one case a Municipality may derive benefit directly or indirectly from the extra cess but he will have to pay it all the same if he did not levy it. I think the resolution should be opposed

Sd Illegible
Illegible
Illegible
Secy

B
3/12/26

5683
3/12

NOTE—Contin. Sheet

WD 01226—GPB—37,500—1-6-26
App F III—2]

General and Revenue Secretariat

File No. 112-2-29/H of 1926

Serial No.

The L L Secy has held Sports an inconsistent view with the above view of his in and the Revenue file in wh he held that an order cd be made a Khasdar, altho the Act was pointed out that Khasdars are liable to arrest & How one

I submit further View of L L Secy in Appeal

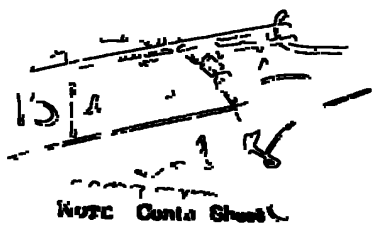
The principle adopted by Govt here is to exempt no one from arrest cases; & if Exemptions are once granted there will be no end to them The Arms are granted with the Proviso that they are liable to arrest.

The Order has to be passed Clear Submit to Govt

4/12/26

Dewan

DEWAN'S OFFICE.
Received on
6. DEC. 1926
No. 4952



Note Cont'd Sheet